DOWER IS TAXABLE.

Widow's Portion of Husband's Estate

is Subect to Inheritance Tax.

Treasurer Moore as to whether widow's dower in the estate of her deceased husband is subject to the in-

heritance tax prescribed by House Bill No. 41, regular session, 1993, page

46. Attorney-General Crawford says

"All property within the jurisdic-

made in contemplation of the

death of the grantor or bargainer, or

intended to take effect in possession or enoyment after the death of the

grantor, bargainer or donor, or any

bodies, political or corporate, in trust or otherwise, or by reason whereof any person, or body politic or corpor-ate, shall become beneficially entitled,

property or income thereof, shall be subset to a tax at the rate herein-after specified." etc.

After discussing the question along the lines recently laid down by sev-eral courts of last resort, he con-

of the opinion that a widow's dower is subset to the inheritance tax pro-

vided by the statutes of this state.

TIMBER COMPANY

FIFTY TIMBER CLAIMS

Per Claim.

For the foregoing reasons, I am

MAKES RICH HAUL

TRANSFERRED IN ONE DAY.

west Timber Company at \$710 Per

Secured From the Federal Govern-

Eight thousand and eighty acres of

by the Northwest Timber Company. In looking over the rolls, Assessor C.

P. Strain, of Umatilla county, discov-

their deeds from the federal govern-

There are more than 50 claims em

braced in the tract and were pur-chased by the Northwest Timber Co.

at the rate of \$710 each. The deeds were secured and the transfers made

to the company on August 31, 1904. The claims cost the entrymen \$400

each, showing the profits of each transfer to have been about \$300, net.

WARE-RIHORN.

W. P. Rihorn has sprung a sur-

married October 16 at Frankfort, O.,

clipping from the Frankfort Star con-

taining the particulars given above.

Balley-Christenson

at home at 505 Garfield street.

person or persons, or to any body

in possesion or expectation, to

cludes

Referring to the inquiry of State

PENDLETON, OREGON, MONDAY, OCTOBER 31, 1904

NO. 5192.

MPHIS BANK

L 17.

ng Walls of Building

DEAD HAVE BEEN

leed-Formerly a Hotel.

& Tenn., Oct. 31.-With an and and without warning, the Savings Bank and a number Dapend at 8:45 this

six persons have been some are injured, but none meng the injured are F. D. president of the bunk, who

for the Tenner pury's sky schaper, adja-d the collapse. The build-mery occupied by the

liedes in array.

or was used for sleep al ident, although cover-

PREGGLED CIGARS.

smuggling in cigars t vessels and retailing the customs officials are me lookout for the of-

use Saturday Night.

ir sized audience and court house. John Mc-at the meeting and in-

sepablican ns composed the his address.

nd were met at the y County Chairman or Lee Moorhouse,

dier Aid Society n Thursday

WASHINGTON IS DOUBTFUL

Mayor Hunt of Walla Walla, Says

Political Outlook Is Uncertain. Mayer Gilbert Hunt, of Walla alla, accompanied by Mrs. Hunt and Miss Maybelle Hunt, were in Pendleton this morning on his way home from two weeks in Chicago Miss Hunt, who was in England dur-ing the summer, joined her parents in

lematical. I would not be surprised to see Mead, the republican condidate governor, win by a large majori-On the other hand, George Turner may secure the victory by a narrow margin.

Throughout the midde West the national campaign is quiet. appears good, especially in Chicago. We attended the horse show while there, and it truly is u wonderful sight. Blooded animals from all parts of the United States were on exhibition, and they came from the stables of some of the wealthlest men in America."

Mr. Hunt is at the head of the Gilbert Hunt Company, one of the largest machinery and femidry establishments in the Inland Empire. "We have all the work we can do," he said, "turning out harvesting machinand without warning, the ery and building materials. I am new Smith-Crawford building at Main and Water streets."

is the ruins. Only one man in the burneting escaped. John Fischer, on the top floor, who was layers.

HILGARD LOGGER KILLS FRIEND AND SUICIDES.

James Chesser, Foreman of Logging Camp on Grand Ronde, Quarreled With Al Webster Over Small Sum of Wages-Shot and Killed Webster

ers and Aged About 35 Years Inquest Was Unnecessary.

ser, foreman at Logging Camp No.

ser, foreman at Logging Camp No.

set when the crush came.

4, of the Grand Ronde Lumber Co.

parter of a saloon in the

13 miles above Higard, on the Grand

behilding is believed to be

Ronde river, shot and killed Al Webs

Lis still thought several

ter, a logger, Saturday night in a La Grande, Oct. 31 .- James Chesthe debrie. The bank quarrel over a small sum of wages, and then shat liberelf, dying almost

Chemer was drinking at the time. a high-tempered man, and when drinking was asid to have been

Webster and Chesser were alone in Chesser's tent when the qarrel came up, when the shots were heard other to Webster dead and Chesser dying.

TO THE WORLD'S FAIR.

Seventeen People Take Passage From Pendleton Since Saturday.

Since Friday the following people ave started from Pendleton to the have started from Pendleton World's Fair: T. J. Tweedie and wife and daughter and Miss Belts, Fred and wife and daughter, J. M.

Humbill and J. P. Lambirth. The following eight people will leave on this evening's train for the same destination: F. R. Hampton. James Furnish and wife. A. Laing, Mrs. R. Laing, Miss Mary Laing and eeting was at- J. M. Hartnette and wife.

OREGON'S MINERAL EXHIBIT. Work of Collecting Specimens Now

Being Carried on at Sumpter. Though active work in gathering the internal exhibit from this district for the Lewis & Clark exposition has

for the Lewis & Clark exposition has only begun. Henry Niedermark, who is deputized for the labors in this section, reports good progress, says the Blue Mountain American.

Hearty co-operation is being given by the mine owners and the prospectors and many samples are being secured. It is the desire of the management of the "expo" to have the exhibit the most representative of any yet displayed from the state, and \$14,000 has been allotted for the construction of a building especially for mineral exhibits from every section of the state.

It is understood that the exhibit now at the St. Louis fair will be removed to Portland in its entirety, forming the nucleus for a display of the mineral resources of Oregon that will prove of great benefit.

While no positive arrangement re-

that the exhibit of all ecture bureau and is in corresting its entirety, for a display of sof Gregon that benefit arrangement respect has been understood that silowed to make the segregating the of 21 for the entire course of orespective for the plan of the league to arrangement respect has been understood that silowed to make the segregating the oligant that silowed to make the segregating the oligant plan of the entire course.

If the plan succeeds this year, it is the course next season. The lecturers who will be secured if possible are:

Rev. 1. D. Driver, of Eugene; John H. Coleman, of Willamett University. Salem; H. J. Hockenberry. La Grande city schools; United States Senator Wesley L. oJnes. of North Yakima. Wash.; President Stephen B. L. Penrose, of Whitman College. The plans are now in the formative state, and season tickets will be sold at the rate of 21 for the entire course.

If the plan succeeds this year, it is the intention of the league to enlarge ate charge of the work.

JAPANESE BOMBARDING FORTS IN THE VICINITY OF MUKDEN

Injures Twenty regarding the probable outcome of the probable outcome of the present state campaign in Washington. Asked Movement on the Russians. tion of this state, and any interest therein, whether belonging to the inshall pass by will or by statutes of in-heritance of this or any other state, or by deed, grant, bargain, sale or

Stoessel, the Defender of Port Arthur, Reports the Japanese Lines Are Gradually Narrowing About Him-Assault on Port Arthur and Bombardment of the Place Have Become a Continuous Performance-Oyama Steadily Reinforces the Japanese Army Advancing on Muk-

The

Mukden, Oct. 31.—The Japanese ically, notwithstanding the difficul-ties and privations."

Japanese on the Aggressive. Mukden, Oct. 31,-Indications point to an early resumption of the battle of Shakhe river. Last night

the Japanese began the bombard-ment of the Russian right, which the Japanese crossed the Shakhe to southeast of Mukden. The object may be to outflank the Russian

Japanese Reinforcements.

St. Petersburg, Oct. 31.-Kuropatkin today reports the Japanese have received reinforcements from south of Geng Wang Chang. Indications are that the Japanese are preparing to take the offensive. The enemy is moving from west to east. The weather is moderate day time, but six be-

General Assault Is Made.

low freezing point at night. The sanitary conditions of the troops is

Chee Foo, Oct. 31 .- A steamer arriving from New Chwang reports havof Wages—Shot and Killed Webster ing heard firing off Port Arthur last and Then Killed Himself—Both night and today, and it is believed a erni assault was begun October 24 and still continues.

Japanese Repulsed.

St. Petersburg, Oct. 31.—Stoessel reports the Russians repulsed an attack on their north front October 16, is expected daily. and says: "Our artillery advanced to Pamynerar and drove back the Japanese infantry. The bombardment continued throughout the night. "The enemy is approaching our ter, who was operated upon yester-forts and entrenchments and has day for appendicitis, is still serious drawn very close to the Ousifian de-fenses. Our troops are fighting hero-days.

ROAD COMPLETED.

Travel Will Now Go Around Weston Mountain Instead of Over.

this marning so arrest a two men in an adjoining tent heard two men in an adjoining te \$349.10. It does not materially shorten the distance, but affords a road into and out from Weston, whereas from the earliest settlement of the neighborhood travel has gone over the mountain, which has been a very wearisome and expensive route for the farmers.

The damage claims allowed were as follows: John Templeton, \$135; lands of these parties.

FAIR CLOSES TONIGHT.

Unusual Attractions Will Prove Someone's Delight.

The Catholic fair will end tonight. An admission fee of 10 cents at the door will be charged and every comer will have one chance to secure fine willow rocker which will be

drawn during the evening.

The large and beautiful dell will become the property of Alma Scheer, Blanche Moens or of Bita Vey, and its ownership will also be determined tonight.

ticles not yet disposed of which are pumpkin. Stockman's on exhibition at the fair are a floor seeds. There were 221.

LECTURE ASSOCIATION FOR PENDLETON

The Pendleton Epworth League has the course next season.

which makes it obligatory to submit all matters in dispute to arbitration. Shelled British Cruiser.

Arbitration Agreement Signed.

St. Peteraburg, Oct. 31.—Russia and Belgium have signed a treaty

Berlin, Oct. 31.—The Frankfurter Zeitung has a dispatch from Tangiers which states that the officers of the Baltic fiest there, admit that while coming to Tangier they shelled a Brit-ish collier which was carrying no lights. The result of the shelling is not known.

To Protect Mail Boats.

Gibraltar, Oct. 31.—The British fleet has been ordered to patrol the straits and intercept all British col-liers and bring them here, and it also is ordered to escort mail boats.

Mine Exploded,

Nagasaki. Oot. 31.—A mine exploded at Moji harbor yesterday while being carried ashore from the steamer Dainichlyoda Maru. The steamer was badly damaged and 10 of the crew were killed or injured.

Japanese Preparing to Strike.

St. Petersburg. Oct. 31.passed quietly at the front. The Jap anese forts apparently have some nev move on foot, but its exact object is not known, but a flanking movement

Japanese Minister III.

New York, Oct. 31.-The condition of Kogoro Takaiha. Japanese minisand will not be out of danger for three

rug eight feet square, a writing desk, a heating stove, a baby's crib, two couch covers, a large brass library

lamp and some nice cushions, and many other less conspicuous articles. INQUEST CONTINUES.

Twenty-six Witnesses Have Been Examined.

The coroner's jury, that for more than a week has been examing wit- Pendleton Man Married October 16 at and two miles in length, and cost just mystery connected with the death of Seymour Swanger, who was found prise upon his friends and the gen-ground to pieces beside the Oregon eral public by the news that he was Railroad & Navigation track, near Bingham Springs, a week ago, will finish this evening. Twenty-six wit-nesses have been examined so far. tis thought by sum, that Mr. Rihorn meets the general skep-ticism regarding the subject with a

nesses have been examined so far.
It is thought by some that after Swauger was struck by a train his body was again placed on the track. Six engineres and as many firemen taining the particulars given above have given their testimony and with and also the statement that Mrs. Ri-Sam Caplinger, \$75; Mr. Blumgarn, have given their testimony and with and also the statement that Mr. \$25, the road passing through the the exception of the engine crew that horn will arrive in Pendleton discovered the body none of them very short time and that they will be saw the dead man.

No Wool Buyers in Oregon.

Charles H. Green has returned from a three months absence in the East and California. Mr. Green re-ports business conditions as generally good all through the East. The in-flux of buyers of next year's crop has not reached Oregon and Mr. Green is not prepared to say when it will.

221 Seeds in Pumpkin.

Among the beautiful and useful ar-number of seeds contained in a large cles not yet disposed of which are pumpkin. Stockman's guess was 223

P. M. Christenson and Mrs. Mattle Balley were married at 3 o'clock Sunday at the home residence of Mr. and Mrs. C. P. Barnett on South Litlith street, Rev. Robert Warner officiating. Mr. Christenson is a con-tractor and builder of Morrow county and Mrs. Christenson was form-erly of Norfolk, Va. The two had not met since childhood and they have W. J. Stockman won the prize of the best wishes of this community, as a large easy chair awarded by M. A. Rader for the person guessing the row county. Heppner Times please the best wishes of this community, as copy.

To Clear Title.

To clear title to land near Weston. Trajan Tucker has brought action in the state circuit court against the heirs of the late S. H. Bernard. On January 17, 1884, according to the plaintiff, Porter Graham and R. Graham mortgaged property to B nard. Since then the land has been transferred to Tucker, but, although the mortgage has long been satisfied, it has never been released.

Anti-Prohibition Campaign.

J. P. Winter, of the law firm of Winter & Collier, of this city, will address a meeting of the Citizens' league at Freewater this evening on behalf of the anti-prohibition people.

Mr. Winter has been engaged to stump the county during the week and will appear at Athena tomorrow night.

UMATILLA WILL BE ABANDONED

Reclamation Department Fails to Find Suitable Reservoir habitants of this state or not, and whether tangible or intangible, which

JOHN T. WHISTLER MAKES

AUTHORITATIVE STATEMENT.

Two Years Constant and Systematic Search Fails to Locate a Reservoir That Will Hold Water-Entire District Is Underlaid With Sand-John Day Project Is Not Feasible-Office at Pendleton Will Not Be Abandoned Yet for Some Time-Mr. Whistler to Remain Here During the Winter.

After nearly two years of constant and systematic investigation on the Echo government irrigation reserva tion, it is now almost certain that the project will be abandoned, because of the absence of suitable reservoir sites in the entire district.

When asked about the status of the work of the reclamation bureau in Umatilia county, John T. Whistler said to the East Oregonian today:

"Since the recommended abandon-ient of the once proposed reservoir site in the Butter creek country, the government has had a small reconnoisance party out all summer working in this county, or more properly speaking, in the basin of the Umatilla river, and the exploration of the ba-sin has been, from the standpoint of Over 8000 Acres of Land in Southern the reclamation bureau, absolutely Umatilla County Deeded to North- thorough,

"This reconnoissance party has examined in detail every little branch Secured From the Federal Govern-secured Fro in the Federal Govern-ment—Claims Cost Entrymen \$400. Leaving Net Profit of About \$300 Per Claim.

"No site for a reservoir has been found anywhere in the Umatilla bazim. A depression has been noted in timber land, situated in township 6, the region north of the old aban-range 30 south, this county, is held doned site, which will be examined examined further, but it is feared that even if it proves to be of sufficient size, that test pits will show it underlaid with a stratum that will disqualify ered that this land was all transferred to the timber company by the entry-men on the same day they secured the location, just as the other site was disqualified.

John Day Not Feasible.

"The examination of the John Day region has been equally thorough. and its has failed to disclose any no-ticeable means or way of diverting water to any extent in its upper por-tions. As the investigation proceeds tions. down the John Day there are fewer and fewer indications of the practica-bility of either diversion or storage This concluding work, in the lower portion of the John Day basin, will be finish this month.

One Last Test to Be Made.

"Upon the completion of the John will be brought back into this county for further investigation of the char acter of the foundation and material underlying the depression referred earlier as a possible site for a reser-

voir near the old abandoned site.
"I wish to be quoted," said Mr.
Whistler with emphasis, "as calling the especial attention of the people to the failure of these various surveys and investigations to find any reservoir sites in the Umatilla basin, and I urge the people, as I have always urged them, not to be misled by representations which are often misro resentations, and by too much opti-

"A great many people located and invested under the reservoir site abandoned and lost out, against my advice and admonition. If the people will listen to me now, they will not repeat the error, and neither will any 'fresh fish' be caught in the same

manner.' "Does this virtual windup of the work in this district mean the aban-donment of Pendleton as the Oregon headquarters of the reclamation bureau work?"

"The main portion of the office force here has been already instructed to go to Salt Lake City soon, but I have requested to be allowed to remain here during the winter to hake or finish the computations and estimates upon which we shall begin soon, and the office here will not be abandoned."

Will Hold 60,000 Eggs

There were 200 incubators with an average capacity of 300 eggs in consignment which reached here ew days ago. These incubators cost \$25 each on an average, they were ordered through a travel-ing agent, and do not represent any transactions made by the local hard-ware men, who handle this line of

Extra Police Tonight.

Marshal Carney has appointed three or four extra policemen to do duty tonight for the keeping of Hallowe'en jokers within hounds.

BEEN FROM THE RUINS.

a Tailor in Upper Story. Was Badly Injuredas Occupied by Conti-Bank-Excavation sellding Beside it Cansed Pire and Police Be-Working Diligently to and Recuser Curpses

a broken leg and his nose Eight corpses have been

es Said to do Thrivon the Side.

11.—United States

THUCAN RALLY. and Enthusiastic Meeting George C. Brownell, Dimmick, presidential Oregon City, address-rally in Pendleten

ed the tariff counsed the work-cottlined the work-The wealth of this